

# **Alaska School for Deaf and Hard of Hearing Students Department of Education & Early Development – Program 11**

## **I. PROGRAM OBJECTIVES**

The objective of this program is to provide residential services as part of the educational program for deaf students in the State based upon the provisions of 4 AAC 33.070.

## **II. PROGRAM PROCEDURES**

This program consists of two components. The instructional support component is provided by the Anchorage School District through a grant agreement with the Department. The Anchorage School District operates the Alaska School for the Deaf and Hard of Hearing Students.

The residential component is performed by the Department of Health and Social Services based on a Reimbursable Service Agreement with the Department. The Anchorage School District is the liaison for the residential program.

## **III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES**

### **A. TYPES OF SERVICES ALLOWED OR UNALLOWED**

#### Compliance Requirement

The Anchorage School District operates their program under an agreement with the Department that requires an annual plan of service to be approved by the Department.

#### Suggested Audit Procedures

- Review the program to determine whether its operations are in accordance with the annual plan of service;
- Test transactions to determine whether expenditures are necessary and reasonable for the performance and administration of the program; and
- Determine whether expenditures are authorized or not prohibited under the terms of the grant agreement and other applicable guidelines and regulations.

### **B. ELIGIBILITY**

The auditor is not expected to verify eligibility.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirement

Reimbursement requests must be submitted at least quarterly on Form 165a and b. Final reimbursement requests must be received by September 30 following the end of the grant award period.

Suggested Audit Procedures

- Review procedures for preparing reports and evaluate for adequacy;
- Review a sampling of reports for completeness of submission;
- Trace data in selected reports to the supporting documentation; and
- Evaluate adjustments, if any, for propriety.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

There are no special compliance requirements.

Suggested Audit Procedure

- There are no special suggested audit procedures.

Modified 5/00